

APPENDIX A

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Corrections						
1	28	Expand its monitoring process for privately operated facilities to ensure that complete and accurate documentation is maintained to support all activity in inmate bank accounts, Administrative Regulations are properly enforced, and appropriate internal controls are in place to ensure accurate processing of inmate account activity.	N/A	Agree	6/30/2005	N/A
2	29	Review its policies and procedures for inventory counts at year-end and modify as deemed necessary to ensure accurate inventory counts are completed.	N/A	Agree	6/30/2005	N/A
Department of Education						
3	32	Strengthen controls over personnel processes by (a) enforcing its existing policy or revising the policy to ensure that all initial hires are properly approved and documented and that salary adjustment forms include all necessary approvals, and (b) establishing policies and procedures over hiring of family members to ensure that situations of nepotism and perceptions of conflicts of interest are avoided.	N/A	Agree	5/2005	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
4	34	Strengthen its controls over personnel and payroll activities by (a) establishing procedures that require supervisors to sign and approve employee timesheets to indicate that the timesheets are accurate and that leave taken has been properly documented, (b) limiting the Human Resources Director's access to the State's central Human Resources system (EMPL) so that adequate segregation of duties is achieved or developing compensating controls which may include signature approval of the payroll turnaround report or other documentation, and (c) educating Unit Directors regarding the information contained in the monthly budget to actual reports so that the review of the reports can be used as a control over payroll costs.	N/A	Agree	5/2005	N/A
Department of Health Care Policy and Financing						
5	38	Ensure that it routinely reconciles accounts receivable on COFRS to subsidiary ledgers and makes necessary adjustments in a timely manner.	N/A	Agree	6/30/2005	N/A
27	125	Improve oversight of Medicaid eligibility systems to ensure that benefits are paid only to individuals eligible for the Medicaid programs by (a) performing random testing of eligibility information determinations, (b) coordinating periodic peer reviews of eligibility determinations with the Department of Human Services, and (c) completing existing reviews to the standards expected by the Centers for Medicare and Medicaid Services and in a timelier manner.	93.777, 93.778 (E) HHS	Agree	7/2005	Phil Reed (303)866-2764

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28	126	Ensure that adequate documentation is maintained to support the methodology on which Child Placement Agency payments to Mental Health Assessment and Services Agencies under the Medicaid program are based.	93.777, 93.778 (A) HHS	Agree	12/1/2004	Phil Reed (303)866-2764
29	128	Improve controls over provider eligibility by continuing to monitor the fiscal agent's review of all provider files. Reviews should ensure each file includes a current provider agreement and that provider licenses are consistent with the dates of services for which claims payments are made.	93.777, 93.778 (N) HHS	Agree	7/1/2005	Phil Reed (303)866-2764

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
30	132	Ensure that it is fulfilling its responsibilities as a pass-through entity for the Medicaid program and that Single Entry Point (SEP) agencies are properly monitored by (a) conducting on-site certification reviews of all SEP agencies on an annual basis and following up on compliance issues identified in a timely manner; (b) issuing annual awards letters informing SEP agencies of federal awards received during the year and ensuring the letters contain all required information; (c) requiring all SEP agencies to undergo an OMB Circular A-133 audit within nine months of fiscal year end as required by federal regulations, following up on SEP agencies not in compliance with the requirement, and taking corrective action as necessary; (d) issuing management decisions on a timely basis regarding Medicaid program questioned costs identified in SEP agency OMB Circular A-133 audits, and taking corrective action as necessary; (e) conducting reviews of SEP annual unexpended Medicaid funds reports and taking steps to recover any unexpected amounts; (f) requiring all SEP agencies to submit monthly statements of expenditures and consistently reviewing these statements for propriety; (g) performing a client satisfaction survey as outlined in the State Rules on an annual basis; and (h) completing on-site Financial Compliance Reviews on all SEP agencies on a more frequent, revolving basis, and investigating and requesting repayment of identified disallowed amounts in a timely manner within the statute of limitations period.	93.777, 93.778 (N) HHS	Agree	5/31/2005	Phil Reed (303)866-2764

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
31	136	Ensure full compliance with the Medicaid Drug Rebate Program requirements by (a) implementing a method for identifying the state-only portion of its prescription drug usage and excluding that portion from the federal Medicaid drug rebate calculations; (b) working with the Centers for Medicare and Medicaid Services (CMS) to determine whether some portion of drug rebates received by the Department are due back to participating Medicaid drug manufactures and, as necessary, repaying any overpayments; and (c) requesting advance approval from CMS for future rate changes related to its Medicaid Drug Rebate Program to ensure rebates are being properly invoiced to manufacturers, collected by the State and reported to CMS.	93.777, 93.778 (A) HHS	a. Agree b. Partially Agree c. Agree	a. 10/31/2005 b. 10/31/2005 c. 2/1/2005	Phil Reed (303)866-2764
32	139	Require that the fiscal agent obtain a SAS 70 Type 2 audit of the Medicaid Management Information System at the Denver site.	93.777, 93.778 (N) HHS	Agree	Implemented	Phil Reed (303)866-2764
33	146	Improve efforts to ensure that outlier claims are appropriate and accurate by (a) working with the utilization management contractor to review all outlier claims for Drug Related Groupings (DRGs) "without complications" for Fiscal Year 2004 and all prior years for which records are available, and the Department should process incorrect DRG assignments for recovery and track recoveries to determine the financial impact of miscoding; (b) expanding future review assignments to include reviews of DRGs without complications; (c) reviewing the methodology for setting the trim point on DRGs and adjusting trim points and DRG weights as needed to reduce or eliminate potential financial incentives for providers to report inaccurate diagnosis or surgical procedure information on their claims, leading to the assignment of incorrect DRGs.	93.777, 93.778 (B)(M) HHS	Agree	7/1/2006	Annmarie Maynard (303)866-3023

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
34	150	Improve the accuracy of claims payments by (a) reinstating its quality control process for Medicaid claims using the Claims Processing Assessment System, (b) periodically reviewing a sample of fee-for-service claims suspended from payment by the Medicaid Management Information System (MMIS) due to Health Maintenance Organizations enrollment, which are then paid as fee-for-service claims by the fiscal agent; and (c) using these processes to identify and implement any necessary changes to MMIS, along with any process improvements and clarifications for manual reviews by the fiscal agent.	93.777, 93.778 (A)(B)(M) HHS	Agree	1/2005	Annmarie Maynard (303)866-3023
35	153	Expand efforts to reduce the number and amount of newborn claims that are inappropriately paid for as fee-for-service by (a) collecting data to determine where lags in the newborn enrollment process occur, whether certain counties experience more problems in this area than others, and what additional processes could be implemented to reduce inappropriate fee-for-service claims for newborns; (b) as part of its next payment correction process, evaluating the extent to which the Colorado Benefits Management System reduces the newborn portion of incorrect fee-for-service payments for Health Maintenance Organizations enrollees; and (c) after implementing the provisions of HB 04-1058, evaluating the success of the designated sites in increasing newborn enrollment in Medicaid and considering the possibility of pursuing statutory change to expand its ability to designate other providers.	93.777, 93.778 (B)(E) HHS	Agree	7/2005	Annmarie Maynard (303)866-3023
36	157	Improve the timeliness of payment recoveries by conducting the Health Maintenance Organization payment correction process twice per year.	93.777, 93.778 (B) HHS	Agree	1/2005	Annmarie Maynard (303)866-3023

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37	161	Reduce the amount of paid claims for clients after death by (a) using the claim-specific data provided through this audit to identify and recover any payments made for services provided after date of death, (b) periodically conducting a data match of eligibility files and paid claims with date of death data from the Colorado Department of Public Health and Environment and/or the Social Security Administration to identify and pursue recovery of any claims paid for service dates after date of death, and (c) updating client eligibility files as indicated on the basis of parts (a) and (b) of this recommendation.	93.777, 93.778 (A)(B)(E) HHS	Agree	3/2005	Annmarie Maynard (303)866-3023
38	164	Work with the fiscal agent to ensure that its quality control process for rate changes includes a review of all rate change parameters that are input into the Medicaid Management Information System, including the effective dates of rate changes.	93.777, 93.778 (B)(M) HHS	Agree	12/2004	Annmarie Maynard (303)866-3023
39	171	Improve its oversight of prescription claims' payments of non covered and restricted, covered drugs to ensure payments are accurate and allowable by (a) requiring the fiscal agent to compare drug rebate product files and Drug Efficacy Study Implementation (DESI) drug lists from the Centers for Medicare and Medicaid Services with data from First Data Bank on at least a monthly basis to ensure the most accurate data are used to determine allowable payments; (b) developing and reviewing monthly claims paid reports to ensure the fiscal agent is not processing drug claims that are not eligible for Medicaid reimbursement; and (c) identifying and recovering from the fiscal agent all monies incorrectly paid for drug claims for DESI drugs, drugs with no federal rebate agreement, and any other payments which are not allowed under federal or state Medicaid statutes, rules, or plans.	93.777, 93.778 (A)(G) HHS	Partially Agree	7/2005	Annmarie Maynard (303)866-3023

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
40	175	Ensure the accuracy of fiscal agent drug pricing by strengthening its audits of the prescription drug program to include pricing components and larger sample sizes, increasing the frequency of analytic reviews, using cost-effective, available software applications, and establishing and enforcing standard recovery procedures from the fiscal agent for payments made due to pricing errors.	93.777, 93.778 (A)(B) HHS	Agree	4/2005	Annmarie Maynard (303)866-3023
41	178	Maximize drug rebate collections through the Drug Rebate Program by (a) improving the drug rebate accounting system to increase the collection rate and expedite recovery of rebate program revenue; (b) tracking rebate amounts invoiced, disputed, and collected to establish benchmarks and evaluate trends; (c) evaluating staffing/workload and assigning staff resources to compute interest on unpaid balances, properly track pricing and rebate per unit changes, research disputed rebates, and resolve all outstanding disputes with manufacturers in a timely manner; (d) investigating and implementing system edits which will prevent payment of claims that could lead to rebate disputes; and (e) using the dispute resolution services of the Centers for Medicare and Medicaid Services, when appropriate.	93.777, 93.778 (P) HHS	Agree	3/2005	Annmarie Maynard (303)866-3023
42	181	Improve its oversight of pharmacy record keeping to ensure adequate controls for detecting and deterring fraudulent billing practices.	93.777, 93.778 (A) HHS	Agree	12/2004	Annmarie Maynard (303)866-3023

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43	186	Improve the effectiveness of the prior authorization program and ensure that Medicaid payments are appropriate for restricted, covered drugs by (a) developing and enforcing fiscal agent contract performance standards for drug prior authorization program administration to minimize the risk of proper authorizing non covered drugs; (b) increasing the frequency of analytical review and conducting independent audits of the fiscal agent's accuracy and consistency in following prior authorization guidelines and procedures; (c) increasing oversight of fiscal agent training to ensure proper interpretation and implementation of federal and state statutes, policies, procedures, and clinical prior authorization criteria; and (d) hiring or contracting with a licensed physician to oversee drug and other utilization control programs.	93.777, 93.778 (A) HHS	Agree	4/2005	Annmarie Maynard (303)866-3023
44	190	Strengthen its controls over pharmacy overrides by (a) enforcing existing policies by conducting regular audits of prescription drug claim overrides, (b) expanding analytical review of paid prescription drug claims to include routine analysis and trending of pharmacy override codes to detect patterns of misuse or abuse, (c) conducting provider education and outreach to reinforce the Department's policies and procedures concerning overrides and other utilization controls, (d) establishing additional internal controls to limit quantities dispensed and developing clinical guidelines to prevent pharmacy overrides for drugs that are clinically inappropriate or subject to abuse, and (e) establishing controls to prevent fraudulent billing practices for the "brand cheaper than generic" override and expanding post payment pharmacy audit criteria to include the identification of overpayments resulting from "brand cheaper than generic" overrides.	93.777, 93.778 (P) HHS	Agree	11/2005	Annmarie Maynard (303)866-3023

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45	192	Implement a preferred drug list, and where appropriate, should adopt the best practices of other states, partner with other states to reduce administrative burden, and produce fiscal impact analyses and share findings with the public.	93.777, 93.778 (P) HHS	Disagree	N/A	Annmarie Maynard (303)866-3023
46	195	Improve it oversight and management of fiscal agency activities related to the Medicaid prescription drug program by implementing a strategic plan, including timelines for completion, for the following (a) conducting internal analytical reviews and audits, (b) reviewing the adequacy of the fiscal agent's processes and procedures for quality control, (c) identifying and recovering from the fiscal agent incorrect or improper overpayments, and (d) developing and disseminating useful reports.	93.777, 93.778 (A)(B) HHS	Agree	7/2005	Annmarie Maynard (303)866-3023
Department of Higher Education						
University of Colorado						
47	200	Review the federal regulations surrounding the Return of Title IV Funds and related compliance requirements.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (N) DOE, HHS	Agree	9/2004	Mary Catherine Gaisbauer (303)492-9712
48	204	Implement procedures to ensure that all elements of the Fiscal Operations Report and Application to Participate, Student Unit Record Data System, and Exhibit K reports are accurate.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (L) DOE, HHS	Partially Agree	9/2005	Mary Catherine Gaisbauer (303)492-9712

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49	206	Strengthen procedures to ensure that the maximum annual limits of subsidized Federal Direct Student Loans are offered to all students through additional monitoring of the original parameters set during the award determination process, or if system limitations restrict the University from establishing award levels that are compliant with federal guidelines, waivers should be obtained from the applicable awarding agency.	84.268 (E) DOE	Agree	2/2005	Mary Catherine Gaisbauer (303)492-9712
50	207	Strengthen procedures to provide timely supervisory reviews of the calculation of Federal Direct Student Loan draws prior to their submittal.	84.268 (C) DOE	Disagree	N/A	N/A
Colorado State University						
51	210	Establish procedures to ensure that data elements calculated as a result of professional judgement are correct.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (E) DOE, HHS	Agree	5/2005	Barbara Obester (719)491-0512
52	211	Reinforce procedures and provide additional training to ensure that the Technology Charge Awards (TCA) process is properly adjusted when costs of attendance are adjusted during the second day of the TCA process.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (E) DOE, HHS	Agree	8/2004	Barbara Obester (719)491-0512

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53	211	Reinforce existing procedures and provide additional training as necessary to ensure that manually awarded loans are disbursed in equal installments.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (N) DOE, HHS	Agree	1/2005	Barbara Obester (719)491-0512
54	212	Implement procedures to ensure that all elements of the Fiscal Operations Report and Application to Participate report are accurate.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (L) DOE, HHS	Agree	9/2005	Barbara Obester (719)491-0512
55	213	Include a standard clause in all purchase orders, maintain a suspended and debarred file, and document the review of the Excluded Parties List System for all vendors related to federal grants, or require certifications for all agreements related to federal grants.	10.001, 10.200, 10.203, 10.206, 10.302, 10.303, 10.652, 11.432, 15.808, 15.916, 47.041, 47.049, 47.050, 47.074, 66.500, 93.136, 93.279, 93.389, 93.393, 93.395, 93.821, 93.853, 93.856 (I) DOC, DOI, EPA, HHS, NSF, USDA	Agree	12/2004	Barbara Obester (719)491-0512

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Colorado State University - Pueblo						
56	215	Establish procedures to ensure that the midpoint of the semester is properly calculated and that requests for Federal Family Education Loan funds and disbursements of these funds are made according to the proper calculated midpoint.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (N) DOE, HHS	Agree	2/28/2005	Barbara Obester (719)491-0512
57	216	Implement procedures whereby there is segregation of duties calculating the drawdowns, making the drawdowns, and reviewing the drawdowns.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (C) DOE, HHS	Agree	10/15/2004	Barbara Obester (719)491-0512
58	217	Implement monitoring procedures over the verification process.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (N) DOE, HHS	Agree	2/28/2005	Barbara Obester (719)491-0512
59	219	Implement procedures to ensure that all elements of the Fiscal Operations Report and Application to Participate report are accurate.	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.342, 93.364, 93.925 (L) DOE, HHS	Agree	9/2005	Barbara Obester (719)491-0512

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Colorado Community College System Front Range Community College						
60	223	Develop and implement a plan to improve internal control and compliance over student financial aid.	84.063 (E)(N) DOE	Agree	6/2005	Mike Kupcho (303)404-5546
Colorado Community College System Arapahoe Community College						
61	225	Establish procedures to ensure that declined awards are returned to the federal government in a timely manner.	84.063 (N) DOE	Agree	2/2005	Brett Artzer (303)797-5945
Colorado Community College System Front Range Community College Trinidad State Junior College						
62	226	Establish procedures to ensure that Return of Title IV calculations are processed correctly with accurate charges and period-end dates.	84.063 (N) DOE	Agree	6/2005	Gary Fresquez (719)846-5553 Mike Kupcho (303)404-5546
Colorado Community College System Trinidad State Junior College						
63	227	Establish procedures to ensure that the withdrawal date of students who withdraw without providing notification is determined within 30 days after the end of the term and the resulting return is made no later than 30 days after the date of this determination.	84.063 (N) DOE	Agree	6/2005	Gary Fresquez (719)846-5553

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Colorado Community College System Community College of Denver						
64	228	Establish procedures to ensure that the institution's portion of a student's unearned Title IV funds are returned within 30 days after the College has determined a student has withdrawn.	84.063 (N) DOE	Agree	6/2005	Carol Linsely (303-356-3591
Colorado Community College System Pikes Peak Community College						
65	229	Ensure that breaks are calculated properly on the Return of Title IV Funds calculations.	84.063 (N) DOE	Agree	6/2005	Rick Lee (719)540-7089
Colorado Community College System Front Range Community College						
66	230	Establish procedures to ensure that return calculations are made and that students are requested to repay grant overpayments, and should also repay the federal government as necessary.	84.063 (N) DOE	Agree	6/2005	Mike Kupcho (303)404-5546
67	231	Establish procedures to properly verify student financial aid application information, and if necessary, repay the federal government.	84.063 (N) DOE	Agree	6/2005	Mike Kupcho (303)404-5546

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Colorado Community College System Pikes Peak Community College						
68	232	Implement procedures so that the appropriate supervisor reviews cash drawdowns and entries.	84.063 (C)(N) DOE	Agree	6/2005	Rick Lee (719)540-7089
Adams State College						
69	233	Improve its federal funds draw procedures by identifying and correcting financial aid data errors timely and improving the authorization process so that the federal funds drawn are adequate to meet the cash flow demands for related expenses.	84.063 (C) DOE	Agree	6/30/2005	Bill Mansheim (719)587-7728
Colorado Student Loan Program						
70	235	Continue to ensure the adequate controls are in place over default aversion fee ensuring that data input and similar errors are detected and corrected on a timely basis	84.032 (N) DOE	Partially Agree	5/2004	Michael Glowacki (303)505-3000
Department of Human Services						
6	44	Improve controls over the patient revenue reconciliation process at the Fort Logan Mental Health Institute by (a) performing revenue reconciliations that are complete, timely, and adequately reviewed; and (b) ensuring staff members are adequately qualified, trained, and supervised, and seek higher-level assistance when problems are identified.	N/A	Agree	a. 1/2005 b. 12/2004	N/A

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7	46	Ensure capital asset expenditures are appropriately recorded on COFRS by (a) reviewing expenditures related to the CBMS system that were incurred prior to Fiscal Year 2003 to determine those costs that should have been capitalized as an asset rather than expensed on COFRS and making necessary adjustments; and (b) instituting a process for reviewing expenditures for all future capital asset projects, including information systems, and recording appropriate amounts for capitalization on a timely basis.	N/A	Agree	7/2005	N/A
8	48	Implement procedures to ensure a physical inventory is conducted at least annually of all leased microcomputers.	N/A	Agree	6/2005	N/A
9	51	Improve controls over its purchasing card program by (a) instituting and enforcing a formalized policy requiring approving authorities to address all problems identified in their areas through the Division of Procurement's purchasing card reviews, (b) establishing a system for tracking actions taken by approving authorities to address problems identified through the Division of Procurement's purchasing card reviews, (c) providing periodic training as determined necessary in problem areas identified through the Division of Procurement's purchasing card reviews, and (d) considering the use of a graduated point system with defined consequences for cardholder violations.	N/A	Agree	a. 7/1/2005 b. 4/2006 c. 10/1/2005 d. 6/30/2006	N/A

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71	241	Improve controls over the Food Distribution Program by (a) establishing procedures for performing monthly inventory reconciliations, including a standard format that includes, at a minimum, the previous month's ending inventory, the number of units received, the number of units shipped, the current month's ending inventory, identified discrepancies and adjustments, and comments; (b) ensuring that concerns communicated by the distributors are addressed and that commodities are allocated timely; (c) holding distributors liable for noncompliance with contractual obligations and federal regulations and immediate steps should be taken to recover the \$29,532 worth of donated foods that were destroyed; and (d) placing distributors on corrective action for cited deficiencies, enforcing the corrective action plans, and documenting the results of the corrective action plans.	10.550, 10.555, 10.558, 10.559, 10.565, 10.569, 10.570 (M) USDA	Agree	a. 3/1/2005 b. 9/2004 c. 4/1/2005 d. 5/1/2005	Dick Taylor (303)866-2732
72	244	Strengthen its review process over purchases for the Temporary Assistance for Needy Families program to ensure expenditures are correctly coded and allowable under federal grant requirements.	93.558 (A)(B) HHS	Agree	4/1/2005	Dick Taylor (303)866-2732
73	246	Improve controls over sanctions for the Temporary Assistance for Needy Families (TANF) program by (a) formally incorporating reviews of sanctions as part of the current on-site county monitoring process and following up on problems as appropriate, and (b) reviewing monthly TANF sanction reports and identifying and investigating discrepancies.	93.558 (B)(M) HHS	Agree	a. 6/1/2005 b. 7/1/2005	Dick Taylor (303)866-2732

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74	250	Improve cash management controls by (a) ensuring federal funds are drawn in a timely manner for all federal programs, (b) identifying the reason for past duplicate federal reimbursement requests and ensuring duplicate draw requests are not made in the future, and (c) seeking clarification from the federal government regarding its responsibility for meeting the Cash Management Improvement Act requirements for the Food Stamps program.	10.551, 93.558, 93.563, 93.575, 93.596, 93.658, 93.667 (C) USDA, HHS	Agree	a. 4/2005 b. 2/2004 c. 7/2004	Dick Taylor (303)866-2732
75	253	Improve its administration of the Supportive Housing and Homeless Program (SHHP) by (a) discontinuing its current policy to allow local service providers to sublease rental units to SHHP clients; if the Department decides to continue the policy, it should require that all leases and subleases executed by service providers be submitted to the Department, and the Department should review them for compliance to federal regulations; and (b) taking immediate steps to recover the \$11,175 in housing assistance overpayments made to the service provider.	14.871 (A)(B)(M) HUD	Agree	5/1/2006	Dick Taylor (303)866-2732
76	256	Improve controls over travel expenditures to ensure they are appropriate and allowable under state and federal regulations, and take steps to immediately recover overpayments made by the Vocational Rehabilitation Program and repay the portion owed to the federal government.	84.126 (B) DOE	Agree	6/2005	Dick Taylor (303)866-2732
77	258	Comply with state and federal regulations for the Vocational Rehabilitation Program by competitively bidding for services from a single provider that exceed \$50,000 annually.	84.126 (I) DOE	Agree	10/2005	Dick Taylor (303)866-2732

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
78	261	Improve controls over the preparation of the Exhibit K at the State Veterans Nursing Home at Fitzsimons by (a) ensuring staff preparing the exhibit are adequately trained, (b) instituting a secondary review process over the Exhibit K to ensure its accuracy prior to submission, and (c) ensuring that information used to prepare the Exhibit K is accurate.	64.010, 64.015 (L) DVA	Agree	a. 6/30/2005 b. 6/30/2005 c. 1/31/2005	Dick Taylor (303)866-2732
80	267	Increase access and improve the application and eligibility determination process for Older Americans Act services by (a) working with the Area Agencies to develop a single, standardized assessment and eligibility determination form and process that eliminates the need for clients to apply with multiple service providers; (b) translating program information, including applications and assessment forms, into appropriate languages for those regions where at least five percent of the population primarily speaks a language other than English; and (c) providing training to Area Agency and service provider staff on the application and eligibility determination processes.	93.043, 93.044, 93.045, 93.777, 93.778 (E)(M)(N) HHS	Agree	4/2005	Jeanette Hensley (303)866-7450
81	269	Work with the Area Agencies to improve access to services and decrease inappropriate service denials by (a) increasing service provider oversight and service planning, and targeting services to those individuals with the greatest social and economic need; (b) working with the Area Agencies to issue specific guidance for improving access to transportation services for rural participants; and (c) providing training to Area Agencies and service providers on voluntary contributions.	93.043, 93.044, 93.045 (A)(E)(M) HHS	Agree	3/2005	Jeanette Hensley (303)866-7450

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
82	271	Work with the Area Agencies and service providers to develop standard policies for establishing and tracking waiting lists in an organized manner to ensure that individuals are not forgotten or overlooked when services become available.	93.043, 93.044, 93.045 (E)(M) HHS	Agree	9/2004	Jeanette Hensley (303)866-7450
83	273	Work to develop a statewide policy on the use of nutrition supplements.	93.045, 93.053 (A)(B) HHS	Agree	3/2005	Jeanette Hensley (303)866-7450
84	277	Improve overall accountability and functionality of the Social Asset Management System (SAMS) database by (a) reviewing SAMS system components to determine whether additional coding mechanisms could be implemented to better track services provided by funding source (including Parts B through E of Title III funds); (b) incorporating fiscal components, such as billing functions, into the SAMS system to enable Area Agencies to pay providers for units of service; (c) performing scheduled reviews and comparisons of service data reported in SAMS to identify outliers or inconsistencies, and following up with Area Agencies and service providers to determine possible causes; (d) including specific requirements for reviewing and reconciling service provider documentation to SAMS data during Area Agency annual on-site reviews; (e) incorporating automated system edits that eliminate inaccurate data entry and issuing specific guidance to Area Agencies and service providers to improve consistency of data entry of SAMS information; and (f) conducting surveys of Area Agencies and service providers to determine what types of reporting and system functions would improve SAMS.	93.043, 93.044, 93.045 (B)(M) HHS	Agree	6/2007	Jeanette Hensley (303)866-7450

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
85	281	Establish fiscal controls to ensure that services paid for are provided and that program funds are spent appropriately by (a) requiring Area Agencies to reconcile the number of units provided and reported in the Social Asset Management System (SAMS) to the number of units in each agreement and attempt to recover funds if all services are not provided, (b) incorporating a review of service provider records and a reconciliation of those records to SAMS data into the Area Agencies' annual on-site evaluation of service providers, and (c) working with the Area Agencies to develop standardized practices for documenting and reporting services, and investigate recovery of Older Americans Act funds and state general funds paid for undocumented services, no-show services, or services that were not provided.	93.043, 93.044, 93.045 (A)(J)(L)(M) HHS	Agree	7/2005	Jeanette Hensley (303)866-7450
<p style="text-align: center;">Department of Human Services Department of Health Care Policy and Financing</p>						
79	266	The Department of Human Services and the Department of Health Care Policy and Financing should work together to pilot a system for reorganizing the Older Americans and Older Coloradans' programs.	93.043, 93.044, 93.045, 93.777, 93.778 (E)(N) HHS	Agree	1/2007	Jeanette Hensley (303)866-7450 Vivianne Chaumont (303)866-2823
86	283	The Department of Human Services and the Department of Health Care Policy and Financing should work with the United States Department of Health and Human Services (HHS) to clarify the program that is responsible for payment when participants are eligible for services under both the Older Americans Act and Medicaid programs.	93.043, 93.044, 93.045, 93.778 (A)(B)(M) HHS	Agree	7/2005	Jeanette Hensley (303)866-7450 Vivianne Chaumont (303)866-2823

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
87	286	Reduce the costs of providing services to people who are ineligible by (a) training Area Agencies and service providers on correct assessment practices and methods for documenting participant eligibility, (b) reviewing participant eligibility during the Department's on-site assessments of Area Agencies and during the Area Agencies' on-site assessments of service providers, and (c) examining options for improving the objectivity of assessments and service authorizations by using independent case managers to authorize all services or reorganizing the program.	93.043, 93.044, 93.045 (E)(M) HHS	Agree	1/2007	Jeanette Hensley (303)866-7450
88	289	Establish comprehensive monitoring of Area Agencies and service providers by using a risk-based schedule for conducting on-site reviews.	93.043, 93.044, 93.045 (M) HHS	Agree	6/2005	Jeanette Hensley (303)866-7450
Judicial Department						
Office of the Child's Representative						
10	56	Ensure that all contracts are signed by all parties to the contract.	N/A	Agree	10/1/2004	N/A

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Labor and Employment						
11	59	Implement procedures for a more thorough review of estimates at year-end. by (a) comparing the current year major estimates exhibits to the prior year and investigating significant fluctuations, (b) reviewing previous year's post closing entries to determine if there are changes which affect current year calculations, (c) discussing any changes in methodology of the calculation with the statistician or individual responsible for the calculation on each estimate to determine if the change is reasonable, (d) assigning review responsibilities for estimates to individuals knowledgeable of facts and assumptions for the estimate and review of year-end adjustments to ensure that ending account balances are correct, and (e) reviewing of significant capital construction activity to ensure year-end accruals are recorded and that estimates are made for invoices not yet received.	N/A	Agree	a. 6/30/2005 b. 6/30/2005 c. 6/30/2005 d. Implemented e. Implemented	N/A
12	61	Ensure amounts recorded as refunds due to employers for overpayment of unemployment insurance tax are accurate and complete, and ensure that the <i>genesis</i> system will generate reports listing the detail on refunds owed to individual employers for unemployment insurance tax refunds.	N/A	Agree	12/2005	N/A
13	63	Consult with the State Controller's Office or others on a timely basis to ensure proper recording of transactions prior to year-end close, and ensure future direct purchases or constructed capital assets are properly capitalized according to the Fiscal Procedures Manual.	N/A	Agree	Implemented	N/A

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Natural Resources						
14	68	The Department of Natural Resources should continue working to improve controls over capital assets and ensure assets are recorded accurately on the State's accounting system by (a) specifying what type of documentation is required before an asset will be removed from the Department's capital asset database and communicating this requirement to staff, (b) enforcing its policies requiring the timely reporting of missing items as well as investigating potential theft or embezzlement in accordance with the Department's internal policy and State of Colorado Fiscal Rules if sufficient documentation regarding the disposal of the asset is not presented in a timely manner, and (c) implementing independent review procedures over the reconciliation process.	N/A	Agree	a. 6/30/2005 b. 6/30/2005 c. 12/31/2004	N/A
State Board of Land Commissioners						
15	70	Continue to improve its surface lease procedures by billing hold-over tenants while the renewal is under consideration.	N/A	Agree	2/2005	N/A

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Personnel and Administration						
State Controller's Office						
16	77	Ensure compliance with statutory requirements for transfers of General Fund surplus to the Highway Users Tax Fund and the Capital Construction Fund by (a) complying with the statutory date for making these transfers or developing options for the timing of these transfers and working with the General Assembly to revise the statutory transfer date, and (b) seeking legal guidance from the Attorney General's Office regarding the correct manner for calculating the Fiscal Year 2003 reserve and in the future in cases where statutes have conflicting requirements that affect the amounts of these transfers.	N/A	Partially Agree	9/2005	N/A
17	79	Ensure that the Technology Management Unit improve its controls over COFRS access by (a) requiring Financial System Team (FST) management to provide end dates enabling the automated process to suspend contractors access, and (b) implementing a process to ensure FST management reviews access privileges in a timely manner when employee and contractor assignments change.	N/A	Agree	2/2005	N/A

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Safety Department of Local Affairs						
89	297	Improve controls over the administration of the Homeland Security Grant Program in order to ensure that the State is in compliance with federal requirements for the grant in the areas of allowable costs and activities, cash management, equipment management, reporting, and subrecipient monitoring.	97.004 (A)(B)(C)(F)(L)(M)	Agree	6/30/2005	Daniel Frelund (303)239-4489 Carmen Velasquez (720)852-6626
Department of Regulatory Agencies						
18	89	Record revenue in accordance with generally accepted accounting principles.	N/A	Agree	6/30/2005	N/A
Department of Revenue						
19	94	Timely bill taxpayers identified as owing taxes to the State.	N/A	Agree	3/2005	N/A
20	97	The Information Technology Division should improve its password usage policy to prevent unauthorized access to the Department's network and confidential information by (a) instructing and assisting employees on setting up password protection on their computers, (b) training employees on the importance of password protection and securing their computers, and (c) clarifying the password usage policy.	N/A	Agree	3/2005	N/A

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
21	102	The Department of Revenue should improve controls over processing severance tax returns by (a) following up with taxpayers who do not submit required supporting documents with returns; (b) entering all critical data from returns and supporting documents into the internal tax system; (c) implementing additional math edits to match information from supporting documents to that reported on returns and to recalculate the tax liability owed, as well as penalties and interest due; (d) establishing more rigorous review procedures for returns that exceed the Department's internal threshold for refund requests; and (e) seeking statutory change to allow enforcement of the withholding requirement in cases where the producer fails to withhold and submit the statutorily required 1 percent of gross income from interest owners on a quarterly basis.	N/A	Agree	a. 10/2005 b. 6/2006 c. 6/2006 d. 5/2005 e. 6/2005	N/A
22	105	The Department of Revenue should improve controls over severance tax quarterly withholding and annual reconciliations by (a) identifying all producers who file quarterly withholding returns but fail to file annual reconciliations and taking appropriate action, including assessing penalties and interest; and (b) reviewing annual reconciliations to ensure that supporting documentation is submitted and agrees to the reconciliation and following up as appropriate.	N/A	Agree	a. 6/2005 b. 6/2006	N/A
23	108	The Department of Revenue should investigate more effective ways to collect oil and gas severance taxes owed to the State.	N/A	Agree	6/2005	N/A

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Transportation						
24	117	Implement adequate controls over year-end reconciliation by (a) establishing a realistic schedule for the completion of reconciliations of significant balance sheet accounts in the operating fund and all accounts in the debt service fund and at the government-wide level on a monthly basis, (b) assigning staff to perform the reconciliations, and (c) designating a supervisor to monitor compliance with the schedule, review all reconciliations, and sign off on the reconciliations to evidence review.	N/A	Agree	6/30/2005	N/A
25	118	Determine the value of assets abandoned, sold, and relinquished in Fiscal Year 2004 and make the appropriate entries on the general ledger, and ensure disposals of roads and rights of way approved by the Transportation Commission are communicated to accounting staff on a timely basis.	N/A	Agree	6/30/2005	N/A
26	120	Develop a system to estimate the annual amount required to maintain and preserve state bridges, tunnels, and roadways at the condition level established and disclosed by the Department.	N/A	Agree	6/30/2005	N/A
90	300	Identify all subrecipients and the amount paid to each subrecipient, and develop subrecipient monitoring policies and procedures to ensure that audit requirements are met, findings and questioned costs are followed up on in a timely manner, and all subrecipient monitoring activities are documented and problems identified are resolved.	20.205 (M) DOT	Agree	9/30/2005	George McCullar (303)757-9657

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
91	303	Ensure that construction projects are closed in a timely manner and that surplus funds are released for use on other projects by (a) implementing measures to expedite the submission of forms required for project closure by both contractors and region staff, and (b) establishing requirements and monitoring region practices to ensure they retain only the estimated final payment amount on projects and then release any surplus funds within six months of the date the project was accepted as complete by the Department.	20.205 (C) DOT	Agree	12/31/2004	George McCullar (303)757-9657
92	304	Improve management of the claims payment and settlement process by (a) improving its process for tracking the number, nature, total value, and final outcome of all claims that are filed with the Department; (b) holding region staff accountable for notifying the Division of Audit of all claims over \$250,000 as required by Department policy; and (c) ensuring region staff notify the Federal Highway Administration of all appropriate claims.	20.205 (B) DOT	Agree	7/2005	George McCullar (303)757-9657
93	308	Improve its management of indirect cost rates to ensure costs are reasonable.	20.205 (B) DOT	Agree	4/2005	George McCullar (303)757-9657

FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
94	311	Adequately verify and substantiate indirect cost rates to ensure consultant fees are fair and reasonable by (a) developing requirements that consultants and subconsultants who perform work on consultant contracts over a certain dollar threshold submit a schedule of direct labor, fringe benefits, and general overhead that has been audited by an independent CPA firm; (b) developing and implementing an audit program to conduct quality assurance reviews of CPA firm audit reports and ensure that indirect cost rates are prepared in accordance with Department policy; and (c) developing and implementing an audit program to conduct, on a sample basis, actual indirect cost rate audits at regular intervals according to predetermined risk factors.	20.205 (B) DOT	Agree	a. 12/2004 b. 12/2004 c. 6/2005	George McCullar (303)757-9657
95	313	Ensure the selection of qualified consultants for contracts by tracking and monitoring consultant compliance with contract terms related to disadvantaged business enterprises, and include a review of consultants' progress toward meeting the disadvantaged business enterprise goals in the consultant performance evaluations.	20.205 (E) DOT	Agree	7/2005	George McCullar (303)757-9657

Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (D) Davis-Bacon Act
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (H) Period of Availability of Federal Funds
- (I) Procurement, Suspension, and Debarment
- (J) Program Income
- (K) Real Property Acquisition and Relocation Assistance
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions
- (P) Other

Federal Entities

BIA - Bureau of Indian Affairs
CSREES - Cooperative State Research, Education, and Extension Service
DARPA - Defense Advanced Research Agency
DOC - Department of Commerce
DOD - Department of Defense
DOE - Department of Education
DOI - Department of the Interior
DOL - Department of Labor
DOT - Department of Transportation
DVA - Department of Veterans Affairs
EPA - Environmental Protection Agency
FEMA - Federal Emergency Management Agency
HHS - Department of Health and Human Services
HUD - Department of Housing and Urban Development
IMLS - Institute of Museum & Library Services
NIST - National Institute of Standards and Technology
NOAA - National Oceanic & Atmospheric Administration
NSF - National Science Foundation
SSA - Social Security Administration
USDA - United States Department of Agriculture

APPENDIX B

Net Passed Audit Adjustments by Agency For the Fiscal Year Ended June 30, 2004 Increase (Decrease)

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ (96,727)	\$ (102,649)	\$ -	\$ 15,342	\$ 9,420
Corrections	(222,911)	-	-	(91,526)	131,385
Education	-	-	-	-	-
Governor	-	-	-	1,929	1,929
Health Care Policy and Financing	158,103	18,275	-	46,691	(93,137)
Higher Education	30,008	1,592,033	(270,114)	(1,985,705)	(693,794)
Human Services	115,111	20,234	43,919	(52,785)	(103,742)
Judicial	118,009	118,009	-	-	-
Labor and Employment	(152,845)	-	-	(152,845)	-
Law	-	-	-	-	-
Legislative	-	-	-	-	-
Local Affairs	(10,844)	-	-	(10,844)	-
Military Affairs	(13,086)	-	-	-	13,086
Natural Resources	-	-	-	-	-
Personnel and Administration	-	-	-	9,944	9,944
Public Health and Environment	-	-	-	-	-
Public Safety	-	-	-	-	-
Regulatory Agencies	-	-	-	-	-
Revenue	-	-	-	-	-
State	-	-	-	-	-
Transportation	248,261	248,261	-	-	-
Treasury	-	-	-	-	-
Net Increase (Decrease)	\$ 173,080	\$ 1,894,164	\$ (226,195)	\$ (2,219,799)	\$ (724,910)

**Gross Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2004**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 96,727	\$ 121,489	\$ -	\$ 15,442	\$ 11,514
Corrections	222,911	-	-	91,526	131,385
Education	-	-	-	-	-
Governor	-	-	-	1,929	1,929
Health Care Policy and Financing	158,103	18,275	-	46,691	93,137
Higher Education	9,382,232	8,393,225	5,763,212	6,567,035	10,043,727
Human Services	134,342	20,234	48,543	322,355	236,844
Judicial	252,352	118,009	-	-	-
Labor and Employment	152,845	-	-	152,845	-
Law	-	-	-	-	-
Legislative	-	-	-	-	-
Local Affairs	10,844	-	-	10,844	-
Military Affairs	13,086	-	-	-	13,086
Natural Resources	-	-	-	-	-
Personnel and Administration	-	-	-	1,850,392	9,944
Public Health and Environment	-	-	-	-	-
Public Safety	-	-	-	-	-
Regulatory Agencies	-	-	-	-	-
Revenue	-	-	-	-	-
State	-	-	-	-	-
Transportation	2,639,990	248,261	-	-	-
Treasury	-	-	-	292,596	-
	\$ 13,063,432	\$ 8,919,493	\$ 5,811,755	\$ 9,351,655	\$ 10,541,566

**Net Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2004
Increase (Decrease)**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ -	\$ -	\$ -	\$ (1,067,773)	\$ (940,410)
Corrections	-	-	-	(179,505)	(5,526,206)
Education	-	-	-	(9,584,035)	(9,204,296)
Governor	104,913	-	-	(39,613,445)	(39,683,512)
Health Care Policy and Financing	86,714,869	(22,684)	91,453,939	(69,945,072)	(99,968,467)
Higher Education	(11,915,558)	1,047,862	2,778,311	(7,572,679)	6,835,364
Human Services	(537,818)	(5,482,681)	4,630,109	(38,302,953)	(12,221,594)
Judicial	-	-	-	(1,558,131)	(523,118)
Labor and Employment	23,709,379	4,377,329	15,214,094	(6,346,322)	(10,606,343)
Law	-	-	-	(9,971,237)	515,053
Legislative	-	-	-	(15,531)	324,056
Local Affairs	(714,132)	-	-	(2,044,799)	(1,340,590)
Military Affairs	75,882	75,882	-	75,882	120,908
Natural Resources	963,060	(10,715,495)	-	10,447,260	(115,772)
Personnel and Administration	2,865,357	(5,226,781)	-	(22,924,293)	(32,284,116)
Public Health and Environment	-	(261,779)	20,418	(2,909,095)	(1,945,173)
Public Safety	86,241	86,241	-	(11,273,759)	(8,262,463)
Regulatory Agencies	-	(582,607)	495,407	87,200	(23,807)
Revenue	1,465,756	-	-	1,465,756	(1,963,680)
State	-	-	-	-	154,009
Transportation	(20,306,903)	6,303,802	101,839,917	(2,285,254)	125,653,121
Treasury	1,647,304	577,074	-	1,647,304	1,586,564
Net Increase (Decrease)	\$ 84,158,350	\$ (9,823,836)	\$ 216,432,195	\$ (211,870,480)	\$ (89,420,471)

**Gross Posted Audit Adjustments By Agency
For Fiscal Year Ended June 30, 2004**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ -	\$ -	\$ -	\$ 1,067,773	\$ 1,467,564
Corrections	-	-	23,679	179,505	10,210,142
Education	-	-	-	9,584,035	13,926,573
Governor	104,913	-	-	39,943,445	40,171,212
Health Care Policy and Financing	89,399,321	22,684	91,453,939	240,735,728	102,980,527
Higher Education	386,688,522	171,825,091	90,643,834	555,409,416	100,990,646
Human Services	629,828	5,482,681	5,150,443	52,371,310	17,591,142
Judicial	-	-	-	2,010,849	2,117,154
Labor and Employment	30,237,729	4,477,021	16,190,836	75,660,664	44,785,347
Law	-	-	-	9,971,237	764,259
Legislative	31,062	-	-	15,531	418,542
Local Affairs	714,132	-	-	2,044,799	2,054,552
Military Affairs	75,882	75,882	-	75,882	494,906
Natural Resources	963,060	10,715,495	11,161,884	12,925,841	4,860,868
Personnel and Administration	14,876,963	5,717,230	21,070,006	10,123,787	38,636,667
Public Health and Environment	261,779	-	1,984,848	3,432,653	3,407,577
Public Safety	86,241	86,241	-	18,965,799	11,604,304
Regulatory Agencies	-	582,607	495,407	89,596	874,891
Revenue	1,465,756	4,216,828	3,538,931	1,490,594	4,289,680
State	-	-	-	-	154,009
Transportation	117,445,705	1,074,903,605	1,565,985,281	184,038,389	243,876,456
Treasury	1,647,304	577,074	-	6,936,201	6,704,355
	\$ 644,628,196	\$ 1,278,682,440	\$ 1,807,699,089	\$ 1,227,073,033	\$ 652,381,373